

MONTANA'S

IFTA

GUIDELINES

REVISED January 23, 2004

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To Qualify for IFTA:

- You may license your vehicles through Montana IFTA if you are a Montana based interstate motor carrier; and
- You keep the operational control and records for your vehicles in Montana or can make your records available; and
- Some travel is accrued by your qualified motor vehicles on Montana's highways.

In place of licensing under IFTA, a carrier may elect to operate on a trip permit.

NOTE: TRIP PERMITTING THROUGH STATES IS THE ONLY ALTERNATIVE TO LICENSING UNDER IFTA AND IS COSTLY.

Qualified Motor Vehicle

The vehicle described below will need to either have IFTA or will have to trip permit through Montana.

A motor vehicle used, designed or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Have three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

Does not include recreational vehicles.

This manual will further explain your responsibilities as a participant of IFTA. If you have any questions about IFTA after reading this manual, please call the **Motor Carrier Services Division** at (406)444-6130.

Application for License

To receive your IFTA license and decals, call or write the MCS Division for an application. Complete the applications form and send or deliver to:

**Department of Transportation
Motor Carrier Services Division
2701 Prospect Avenue
P.O. Box 4639
Helena MT 59604-4639
Phone: (406) 444-6130
Fax: (406) 444-0800**

The application asks general information about you and your interstate operation. The application must include \$2.00 for each set of decals. **PAYMENT MUST BE RECEIVED BEFORE YOUR APPLICATION WILL BE PROCESSED.** A sample application has been included on page 17. A new IFTA license will not be issued if an applicant has been suspended by another jurisdiction.

Instructions For Completing IFTA Application

1. **Registrant name:** Name of owner for business as listed on your IRP application.
and/or Trade name: Name in which you are doing business, if different than your registrant name. This should be the same as the DBA name on your IRP application.
2. **Business Federal ID Number:** Enter your federal identification number. If the business is a sole proprietorship with no employees and is not required to have a federal ID number, the owner's Social Security Number must be entered.
- 3-7. **Address:** This must be your complete mailing address. All forms, licenses and correspondence will be sent to this address.
- 8-12. **Location Address:** Fill in this address only if your physical address is different than your mailing address.
13. **Business Phone Number:** Telephone number of the person that can be reached concerning information about your license and reports.
14. **Major Source of Business Income:** Indicate main business activity.
15. **“X” Type of Organization:** Indicate which type of ownership best describes your business.
16. **Identify Owner, Partners or Corporate Officers:** Identify owner if individual ownership, Partners if a partnership, or officers if a corporation. Include social security number(s), name, address, and telephone number of each person listed.
17. **Do You Maintain Bulk Storage in Montana:** Indicate whether or not you have tax-free bulk fuel storage available to you in Montana.
18. **Other States Where Bulk Fuel is Maintained:** List all states where you have tax-free bulk fuel storage.
19. **The Jurisdictions in Which You Operate:** Mark an “X” next to each jurisdiction in which you intend to operate your vehicle(s). Mark the ALL block if you will be operating in all the jurisdictions listed.
20. **Number of Vehicles Requiring IFTA Decals:** Indicate number of IFTA qualified vehicles requiring decals. You will be sent 2 decals per vehicle. Payment of \$2.00 per set of decals must accompany your application.
21. **Select One of the Following That Best Reflects Your Principal Usage of Diesel Fuel in Montana:** Check the box that best describes your principal use of diesel fuel.
22. **List the Number of Each Type of Equipment in Which You Use Diesel Fuel in Montana:** Indicate the number of each type of diesel powered vehicle that you have on the list.

License Renewal

An application for renewal for the next license year will be mailed by mid November. Carriers who have not been revoked or canceled, have filed all tax returns, and paid all motor fuels use taxes, penalties, and interest due will receive a renewal application.

Make any necessary corrections, sign and date the renewal application. Return it with the \$2.00 per set of decals. Return your renewal and your check, money order, VISA or MasterCard information made payable to State of Montana, to:

**Motor Carrier Services
P.O. Box 4639
Helena, MT 59604-4639**

Lessors/Lessees

A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

Short-Term Leases

For motor vehicle leases of 29 days or less, the lessor is responsible for reporting fuel use/ miles or kilometers. In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

IFTA License

You will be issued a single IFTA license (cab card) for your fleet of vehicles. The license is valid from January 1 through December 31. Make photocopies of the original license and place a copy in each of your vehicles. Keep the original license in a safe place. Use the original to make additional copies when adding a vehicle to your fleet during the licensing year. See the sample IFTA license on page 16.

IFTA Identification Decal

If you are registered under the IRP, Motor Carrier Services will only issue decals for the number of registered vehicles you have in your fleet. You will not receive extra decals. Each licensee is issued two decals for each qualified vehicle in the fleet. An identification decal must be placed on the lower rear corner of each side of the vehicle's cab. Failure to place the identification decals in the required locations and carry a copy of the license may subject the vehicle operator to the purchase of a fuel trip permit and/or a citation.

Temporary IFTA License

A temporary license, **in lieu of the decals only**, can be issued while waiting for the decals provided you have an **established account** in good standing.

Display of Renewal Credentials

Carriers renewing credentials may operate with the new IFTA decals and license starting on or after December 1. The carrier must carry a copy of the prior year's license in the vehicle until December 31.

Grace Period

All IFTA carriers will be allowed a grace period to the last day of February to display the current year license and decals providing they have and display valid credentials for the previous year.

Requesting Additional Decals

Requests for additional decals must be in writing, **payment** must be received before MCS will process your application. The best way to request additional decals is to take a photocopy of your IFTA license and write your request on the bottom of the copy. Send the copy with your payment of \$2.00 per set of decals.

Tax Reporting/Refunds & Credits

Quarterly Reporting

The report forms and tax rate bulletins will be mailed to each licensee during the last week of the current quarter (for example, during the last week of March the report will be mailed for the first quarter. The completed report must be returned with a postmark no later than 4/30). All tax rates shown on the bulletin will be the current jurisdiction tax rates. Pay all taxes due to all member jurisdictions with one check, made payable to the Montana State Treasurer, and include the check with the quarterly report. The reporting quarters are: First Quarter - January, February, March; Second Quarter - April, May, June; Third Quarter - July, August, September; and, Fourth Quarter - October, November, December.

Report Forms

Reports must be post marked by the last day of the month immediately following the close of the quarter for which the report is due. Every licensee **must** submit a tax report, **even if no operations occurred for the quarter**. **Failure to receive the authorized report form does not relieve the licensee from the obligation of submitting a report.** The licensee may submit a written report setting forth all information required, which will be accepted in lieu of a report on the prescribed form. (A sample of the form can be found on page 21.)

General Instructions

File the Return and Tax payment in U.S. Funds.

Each IFTA licensee shall file an IFTA tax return with **MDT Accounting Services Bureau** on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The postal service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return.

Each return or a copy of a return must have an original signature.

Lines 1, 2 and 3: These three lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Gasohol and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operations using these fuels in another IFTA state which taxes that type of fuel. This information is indicated on the tax rate table that is enclosed with the quarterly report form.

Column I: Enter the total miles traveled by fuel type for all vehicles that are over 26,000 pounds gross vehicle weight and are licensed under IFTA.

Column II: Enter total gallons of fuel placed in IFTA vehicles.

Column III: Divide column I by Column II (round to 2 decimal places 0.00) and enter the answer.

Line 4: **Important** -- If you did not travel during this quarter, write **None** in column d.

Line 5: **Fuel Tax Computation.** Use a separate line for each fuel type for each IFTA member jurisdiction. **Important:** Use the correct tax rate and average miles per gallon for the fuel type being reported. **Surcharges** are to be computed on the taxable gallons (column f). Use the line directly under the tax computation for all jurisdictions to calculate a surcharge.

Column a: Enter jurisdiction abbreviation. MT is entered on the first line. See tax rate table for other jurisdiction abbreviations.

Column b: Enter type of fuel (D = Diesel, G = Gasoline, P = Propane, GH = Gasohol, and NG = Natural Gas).

Column c: Enter the tax rate for the fuel type.

Column d: Enter the total miles traveled in the jurisdiction.

- Column e:** Enter the taxable miles traveled in the jurisdiction
- NOTE:** This entry will be the same as column d unless there is off highway mileage (private or Forest Service property) or fuel tax trip permits were purchased in the jurisdiction. If fuel tax trip permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column.
- Column f:** Divide column e by the average miles per gallon from column III, line 1, 2 or 3 of the return.
- Column g:** Enter gallons purchased during this reporting period on which fuel taxes have been paid. **Exclude** gallons purchased while operating under fuel tax trip permits. Invoices from the vendor must support purchases. Retain these for your records.
- Column h:** Subtract column g from column f and enter tax due. If column g is larger than f, enter **figure in brackets**, e.g. (2,180).
- Column i:** Multiply column h by the fuel tax rate in column c. If the amount is for credit due, enter **figure in brackets**, e.g. (56.80).
- Column j:** If column i is greater than zero and the return is being filed late, enter the interest due by multiplying column i by 1% per month or fraction thereof.
- Column k:** Add column i to column j.
- Line 6** If a return is late, enter ten percent (10%) of the total of column i or \$50.00, whichever is greater. Penalty is due for all late returns, even if the return shows a credit or no miles traveled.
- Line 7:** **Enter** account balance from previous reporting period. If your previous return has a credit balance and you requested a **refund**, do not list this amount on line 7.
- Line 8:** Add 6 and 7 to the total line in Column k.

Credit or Refund. Before a refund or credit can be allowed a listing of all states tax paid fuel purchased must be submitted on the MF92CR along with a written request.

Cancel IFTA License Box. Place an 'X' in this box to request cancellation of your IFTA License. Attach your license to the return with a written statement giving last date of operations and attesting that all Montana IFTA decals were removed from power units.

Sign and Date the Report. Returns with original signatures will be considered properly filed. Submit original return and keep a copy for your records.

For Assistance. Contact (406) 444-3832

Records. Licensee shall maintain records to substantiate information reported on the quarterly tax return for a period of four years from the date of filing.

No Operations

Tax returns are required even if no operations were conducted or no taxable fuel was used during the reporting period. Failure to file will result in a penalty.

Amended Returns (Penalties and Interest)

The amendment of a tax return, reporting no miles traveled, to a return reporting miles traveled are considered an incorrectly filed return. The penalty for amending a return that originally reported no miles traveled is:

A minimum penalty of \$50.00 or 10% of the total amended tax liability, whichever is greater.

Interest on all amended taxes due **EACH JURISDICTION**. The interest rate is 1% per month, a full month of interest is charged for each month or part of a month your report is late.

For good cause the Department may waive a penalty for amending a no activity return once every three years upon written request.

This penalty does not apply to original returns that report miles and are subsequently amended. Interest will be assessed on all taxes due each jurisdiction.

Filing Extensions

For good cause, the Department may grant a taxpayer, once every three years, a reasonable extension of time for filing, but not to exceed 30 days.

Late Reporting (Penalties and Interest)

IFTA assesses penalties for failure to file a report or filing a report after the due date.

You will pay:

A minimum penalty of \$50.00 or 10% of your total tax liability, whichever is greater;
Interest on all late taxes due **EACH JURISDICTION**. The interest rate is 1% per month. IFTA charges a full month of interest for each month or **part of a month** your report is late.

Filing on time means your correctly addressed report is **postmarked** prior to or on the last day of the month immediately following the close of the quarter for which the report is due. If a report is hand delivered, it **must** be received by the due date. If the due date is a Saturday, Sunday or a legal holiday, the next business day is the final filing date.

Measurements

Montana filers **must** report fuel and distance traveled in U.S. measurements. Convert fuel and distance by using the table below. Round your totals to the whole gallon or mile.

Convert:

- One liter to .2642 Gallons
- One Kilometer to .62137 Miles

Montana Tax Exempt Miles

Montana exempts fuel from use tax when your vehicle(s):

- Operate under a fuel trip permit;
- Operate on private property and/or Forest Service development roads.

Include fuel trip permit, private property miles and fuel when calculating your fleet average miles per gallon (MPG). Also include trip permit and private property miles when reporting total miles for each IFTA Jurisdiction (tax report column d). Deduct exempt miles from the total miles for each jurisdiction to obtain your taxable miles (tax report column e). Taxable miles are miles used to calculate your taxable gallons.

PTO Fuel Usage

Montana exempts fuel from some tax for PTO usage. Please contact **The Montana Department of Transportation at** (406) 444-7271 for correct forms to receive a refund.

Taxes Due/Refunds/Credits

When completing your tax report, apply any overpayment in one jurisdiction to the taxes owed in another jurisdiction. If your taxes owed are more than your credit for tax paid fuel, send one check for the net tax owed. If your credit for tax paid fuel is more than your taxes owed; send no money. Your credit balance will be applied to taxes owed. To request a refund of your credit balance (if more than \$5.00), send a written request with a listing of the tax paid fuel purchases, which created the credit. You will be refunded within 90 days of a properly filed request. Send request to:

**Montana Department of Transportation
Administration Division
P.O. Box 5895
Helena, MT 59604-5895**

Failure to File/Revocations/Cancellations

Failure to File

If you do not file a tax report when due, your tax liability for each jurisdiction will be estimated. A review of your account will determine the amount of taxes due. This information includes your filing history or the history of other filers with operations similar to your own. The assessment includes penalty and interest. It is your responsibility to prove the assessment is not correct.

No Operations

If a "No Operations" is filed and it is determined through late filings or an audit, the licensee will be penalized and responsible for all unpaid taxes, interest on those taxes, and possible revocation of the licensee's IFTA license.

Revocation

If a tax delinquency has not been satisfied or the licensee has not filed a written appeal within thirty days from the notification, an "intent to revoke" letter will be sent by certified mail advising of the intent to revoke the fuel tax license. Non-compliance with the record-keeping requirements outlined below may also be cause for revocation of the license.

Reinstatement

To reinstate your revoked fuel license you **must** satisfy the requirements leading to your revocation:

- All taxes paid-in-full;
- All reports filed; and
- All records requested **must** be received.

Cancellation

You may cancel your IFTA account if you are no longer operating qualified motor vehicles in or through two or more IFTA jurisdictions. To request the cancellation of your fuel license, place an "X" in the box on the lower left hand corner of your IFTA tax report. Attach your license to the report with a written statement giving the last date of operations and attesting that all Montana IFTA decals were removed from the power units.

Record Keeping Requirements

Preservation of Records

The licensee is required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments. Failure to provide records demanded for audit purposes extends the four years record retention requirement until the records are provided.

Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction.

Availability of Records

Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours. If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

Non-Compliance

Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200. Non-compliance with any record keeping requirement may be cause for revocation of the license. The base jurisdiction may defer licensee revocation if the licensee shows evidence of compliance for future operations.

Distance Records

Licensees shall maintain detailed distance records, which show operations on an individual – vehicle basis. The operational records shall contain, but not be limited to:

- Taxable and non-taxable usage of fuel;
- Distance traveled for taxable and non-taxable use; and
- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

An acceptable distance accounting system is necessary to substantiate the information reported on the quarterly tax return. A licensee's system, at a minimum, must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries.

All trip reports should include:

- Date of trip (starting and ending);
- Trip origin and destination;
- Routes of travel;
- Beginning and ending odometer or hubodometer readings of the trip;
- Total trip miles/kilometers;
- Miles/kilometers by jurisdiction;
- Unit number or vehicle identification number;
- Vehicle fleet number; and
- Registrant's name.

Fuel Records

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Included fuel types are:

- Gasoline;
- Diesel;
- Gasohol;
- Propane;
- Compressed Natural Gas; and
- Blended Fuels.

Retail and bulk fuel purchases are to be accounted for separately. The fuel records shall contain, but not be limited to:

- Date of each receipt of fuel;
- Name and address of the person from whom purchased or received;
- Number of gallons/liters received;
- Type of fuel; and
- The vehicle or equipment into which the fuel was placed.

Tax Paid Retail Purchases

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.

An acceptable receipt or invoice must include, but shall not be limited to, the following:

- Date of purchase;
- Seller's name and address;
- Number of gallons or liters purchased;
- Fuel type;
- Price per gallon or liter or total amount of sale;
- Unit numbers; and
- Purchaser's name (in case of lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party).

Tax Paid Bulk Purchases

Bulk storage fuel is normally delivered into storage facilities maintained by the licensee, and the fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and /or

receipts must be retained by the licensee. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Bulk fuel inventory reconciliation must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.

To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

- Date of withdrawal;
- Number of gallons/liters;
- Fuel type;
- Unit number; and
- Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Upon application by the licensee, the base jurisdiction may waive the requirement of unit numbers for fuel withdrawn from the licensee's own bulk storage and placed in its qualified motor vehicles. The licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

Electronic Data Recording Systems

Acceptable Source Documents

On-board recording devices, satellite tracking systems or other electronic data recording systems may be used (at the option of the carrier) in lieu of or in addition to handwritten trip reports for fuel tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically generated trip reports. If the printed trip reports will not be retained for audit, the system must have the capability of producing the reports upon request, that verify the Individual Vehicle Distance Record. The system must be able to produce the following reports.

Trip Reports: An individual vehicle distance record report for each trip.

Summary Reports For Individual Vehicles Monthly, quarterly, and annual summaries of vehicle trips by vehicle number, showing miles/kilometers by jurisdiction.

Summary Reports For Fleets: Monthly, quarterly, and annual trip summaries by fleet showing the number of miles/kilometers by jurisdiction.

Exception Reports: Exceptions that identify all edited data, omissions of required data, system failures, noncontiguous life-to-date odometer readings, travel to noncontiguous jurisdictions, and trips where the location of the beginning trip is not the location of the previous trip.

Calibration Reports: Report(s) that indicate when the on-board recording device was last calibrated and the calibration method used.

Minimum Device Requirements

Certification Of Testing: The carrier must obtain a certificate from the manufacturer certifying that the design of the on-board recording device has been sufficiently tested to meet the requirements of IFTA reporting.

Security: The on-board recording device and associated support systems must be tamperproof, and must not permit altering of the information collected. Editing the original information collected will be permitted. All editing must be identified, and both the edited and original data must be recorded and retained.

Function Warning: The on-board recording device shall warn the driver visually and/or audibly the device has ceased to function.

Time and Date Stamping: The device must time and date stamp all data recorded.

Memory Full Warning: The device must not allow data to be overwritten before the data has been extracted. The device must warn the driver visually or audibly the device's memory is full and can no longer record data.

Odometer Update: The device must automatically update a life-to-date odometer when the vehicle is placed in motion or the operator must enter the current vehicle odometer reading when the on-board recording device is connected to the vehicle.

Confirmation of Data Entered: The device must provide a method for the driver to confirm that the entered data is correct. Such as a visual display of the data entered.

Carrier Responsibilities

Recalibration: It is the carrier's responsibility to recalibrate the on-board recording device when any modifications are made that will affect the accuracy of the on-board recording device. The calibrations must be made in accordance with the manufacturer's specifications. A record of recalibration must be retained for the audit retention period.

Data Backup: It is the carrier's responsibility to maintain a second copy of the electronic files either electronically or on paper for the audit retention period.

Training Of Drivers: It is the carrier's responsibility to assure its drivers are trained in the use of the computer system.

Compliance: It is the carrier's responsibility to assure the entire record keeping system meets the requirements of IFTA. The carrier should contact the IFTA audit section for verification of audit compliance prior to implementation.

Over-The-Road (OTR) Purchase Receipts

OTR purchases **must** be supported by a sales receipt or invoice, a credit card receipt, or a microfilm/microfiche copy of the receipt/invoice from the supplier. Such invoices or receipts **must identify the vehicle by unit, VIN or plate number**. The IFTA licensee reports only mileage and fuel consumption for qualified motor vehicles. Under no circumstances will altered receipts or those that disclose erasures be accepted for tax-paid credit. (Altered or erased receipts presented to support tax paid purchases will not be accepted.)

Monthly Summaries

Summarize your trip reports each month into a single fleet report. Summarize both fleet miles and fuel receipts for each jurisdiction. Receipts and invoices for each qualified motor vehicle **must** support your summary.

Audits

Every IFTA license holder is subject to audit. If your operation is chosen for an audit, you will be contacted in writing. Under normal circumstance you will receive at least 30 days notice. Every effort will be made to schedule the audit at a mutually convenient time. If your records are not in compliance with IFTA regulations one or more of the following actions may be taken:

Gallorage may be estimated on prior experience of the licensee or by comparing to similar operations;

A standard of 4.0 miles per gallon will be used. (See page 13 Carrier responsibilities.) All claims for tax paid fuel without supporting documentation will be disallowed (See page 11, fuel records). **The burden of proof lies on the licensee.**

Any questions pertaining to an audit or record keeping should be directed to:

**The Internal Audit Unit
Montana Department of Transportation,
P.O. Box 201001,
Helena MT 59620-1001
(406) 444-6340**

Upon completion of the audit, the findings will be reported in writing to the licensee and any member jurisdiction in which miles were traveled. Montana will collect any tax, penalty and interest owed for all member jurisdictions. If it is determined that the licensee's operational records are not located in Montana, and it becomes necessary for the department's auditors to travel to where such records are maintained, the Department may require a licensee to pay reasonable per diem and travel expenses incurred by the auditor(s) in the performance of the audit.

Appeals- Motor Fuel Dispute Resolution Process

You may appeal any action or audit finding by completing a written appeal for a departmental review or hearing. Your request **must** be received within 30 days of the date on the assessment, original action or finding. If you do not request a hearing within 30 days, the assessment, action or finding is final.

The Department will accept a written appeal request by letter, e-mail – (mdtappeal@state.mt.us), or fax (406)444-6032. Requests must be addressed to:

**Administrator
Administration Division
Montana Department of Transportation
P.O. Box 201001
Helena, MT 59620-1001
(406) 444-6027**

All appeals will go through the Dispute Resolution Process. You will be sent a notice of the time and place of your review or hearing. The review or hearing may be rescheduled for good reason. Informal Reviews may be conducted over the telephone or in person. You may appear in person or send an attorney or representative to the review. You may bring witnesses, documents, or other material to support your appeal. You will be sent the findings and ruling on your appeal. If you disagree with the ruling, you may appeal the decision, in writing, within 30 calendar days of the written decision.

If the dispute involves an audit and you continue to disagree with the ruling you may request any or every jurisdiction to audit your records. Each jurisdiction may choose to accept or deny your request. Jurisdictions that agree to audit your records will audit only the information involving your operation with them. You will be responsible for any costs related to these audits.

IFTA Forms

IFTA Application

Used to apply for a new IFTA license. See page 17 for example of form.

IFTA Tax Return

Used to report miles driven and fuel used to compute tax owed to each jurisdiction traveled in. See page 21 for example of form.


IFTA Fuel Purchase Summary

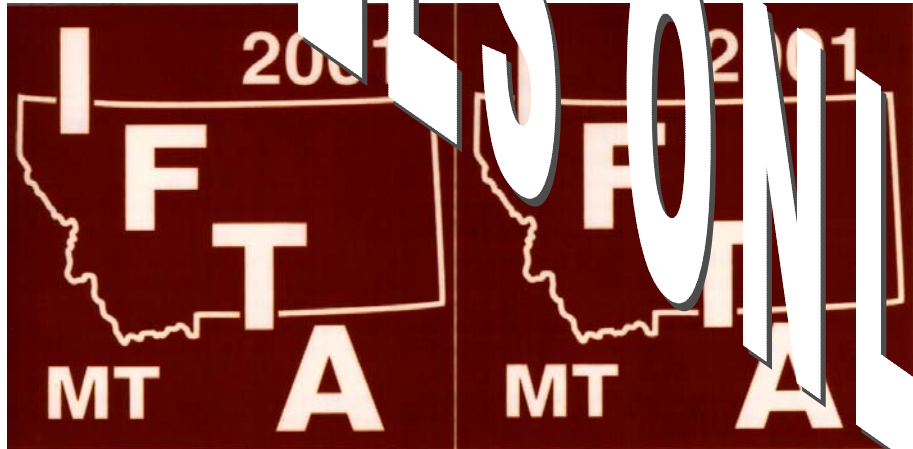
Used to list all fuel purchases to apply for a credit refund. See page 19 for example of form.

IFTA Refrigerator Fuel Refund

Used for Montana fuel purchases only to request a refund of taxes paid on fuel used in a reefer unit. See page 23 for example of form.

Sample IFTA License

		INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE		MONTANA DEPARTMENT OF TRANSPORTATION MOTOR CARRIER SERVICES DIVISION P.O. BOX 5895 HELENA, MT 59604-5895	
IFTA LICENSE NUMBER	MT810000000				
MONTANA LICENSE NUMBER	(00000-IF				
EFFECTIVE DATE	(01/01				
EXPIRATION DATE	12/31/01				
NOT TRANSFERABLE			MONTANA MOTOR CARRIERS SAMPLE IFTA PO BOX 4639 HELENA MT 59604 THIS LICENSE IS ISSUED UNDER THE TERMS OF THE INTERNATIONAL FUEL TAX AGREEMENT AND IS VALID FOR VEHICLES OPERATED BY THE LICENSEE IN ALL IFTA MEMBER JURISDICTIONS.		



This is a sample of the Gold 2001 year decal and permit. The year showing on the permit and decals will reflect the current year.

The color of decals will change each year:

2002 will be Blue

2003 will be Magenta

2004 will be Green

2005 will be Red and the pattern repeats with 2006 year

2006 will be Gold

2007 will be Blue

2008 will be Magenta

2009 will be Green

2010 will be Red and the pattern repeats with 2011 year, etc.

Do Not Write in this Space

MT License #:**IFTA License #:**

International Fuel Tax Agreement (IFTA) New Carrier Application

USDOT# Required:_____

1. Registrant Name:				8. Business Federal Employer ID #					
Trade Name (DBA)									
2. Mailing Address - Line 1				5. Physical Address - Line 1 (If Different from Mailing Address)					
3. Mailing Address - Line 2				6. Physical Address - Line 2					
4. City		State	Zip Code	7. City		State	Zip Code		
9. Business Phone #		10. Major Source of Business Income (Optional)							
11. 'X' Type of Organization		12. Social Security #		13. Identify Owners, Partners, or Corporate Officers					
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> <input type="checkbox"/>		Social Security #		Name and Address					
15. List Countries Where Bulk Fuel is Purchased		16. The Jurisdictions in which you operate (all apply)							
<input type="checkbox"/> Alaska <input type="checkbox"/> Alabama <input type="checkbox"/> Arizona <input type="checkbox"/> British Columbia <input type="checkbox"/> AR - Arkansas <input type="checkbox"/> CA - California <input type="checkbox"/> CO - Colorado <input type="checkbox"/> CT - Connecticut <input type="checkbox"/> DE - Delaware <input type="checkbox"/> FL - Florida <input type="checkbox"/> GA - Georgia <input type="checkbox"/> ID - Idaho <input type="checkbox"/> IL - Illinois <input type="checkbox"/> IN - Indiana <input type="checkbox"/> IA - Iowa		<input type="checkbox"/> KS - Kansas <input type="checkbox"/> KY - Kentucky <input type="checkbox"/> LA - Louisiana <input type="checkbox"/> ME - Maine <input type="checkbox"/> MD - Maryland <input type="checkbox"/> MA - Massachusetts <input type="checkbox"/> MB - Manitoba <input type="checkbox"/> MI - Michigan <input type="checkbox"/> MN - Minnesota <input type="checkbox"/> MS - Mississippi <input type="checkbox"/> MO - Missouri <input type="checkbox"/> MT - Montana <input type="checkbox"/> NB - New Brunswick <input type="checkbox"/> NE - Nebraska <input type="checkbox"/> NL - Newfoundland		<input type="checkbox"/> NV - Nevada <input type="checkbox"/> NH - New Hampshire <input type="checkbox"/> NJ - New Jersey <input type="checkbox"/> NM - New Mexico <input type="checkbox"/> NY - New York <input type="checkbox"/> NC - North Carolina <input type="checkbox"/> ND - North Dakota <input type="checkbox"/> NS - Nova Scotia <input type="checkbox"/> PQ - Quebec <input type="checkbox"/> OH - Ohio <input type="checkbox"/> OK - Oklahoma <input type="checkbox"/> ON - Ontario <input type="checkbox"/> OR - Oregon <input type="checkbox"/> PA - Pennsylvania <input type="checkbox"/> PE - Prince Edward Isl.				<input type="checkbox"/> RI - Rhode Island <input type="checkbox"/> SC - South Carolina <input type="checkbox"/> SD - South Dakota <input type="checkbox"/> TN - Tennessee <input type="checkbox"/> TX - Texas <input type="checkbox"/> UT - Utah <input type="checkbox"/> VA - Virginia <input type="checkbox"/> VT - Vermont <input type="checkbox"/> WA - Washington <input type="checkbox"/> WV - West Virginia <input type="checkbox"/> WI - Wisconsin <input type="checkbox"/> WY - Wyoming <input type="checkbox"/> ALL - All Jurisdictions	
17. Fuel Decals for IFTA Units - Decal Fees must be sent with this application.									
Number of vehicles requiring fuel decals _____ x \$2.00 = \$ _____									

I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax agreement and Montana State Statutes. I Further agree that Montana may withhold any refunds due me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member state. I also understand that failure to comply with these provisions shall be grounds for revocation of my fuel tax license(s).

See Reverse for Instructions

Authorized Signature

Date

Title

Reverse Must be Completed

<p>18. Select one of the following that reflects your principal usage of motor fuel in Montana:</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Trucking <input type="checkbox"/> Farming <input type="checkbox"/> Logging <input type="checkbox"/> Busing <input type="checkbox"/> Mining </div> <div style="width: 48%;"> <input type="checkbox"/> Drilling <input type="checkbox"/> Seismograph <input type="checkbox"/> Construction – Public Road <input type="checkbox"/> Construction – Other <input type="checkbox"/> Other _____ </div> </div>	<p>19. List the number of each type of equipment in which you use motor fuel in Montana:</p> <div style="margin-left: 20px;"> _____ Semi Tractors _____ Trucks – 1 Ton or More _____ Pickup Trucks, Cars _____ Buses _____ Backhoes _____ Heavy Equipment _____ Other: _____ </div>
---	---

Instructions

1.	<p>Registrant Name: owner of the business and/or Trade Name (DBA) if different than Registrant Name (should be the same as listed on your IRP application form). Name in which you are doing business.</p>
2.-4	<p>Address: Mailing Address. All forms, licenses and correspondence from this office will be sent to this address.</p>
5-7.	<p>Physical Address: Only if different than mailing address. The principle office of the business and the records should be located at this address.</p>
8.	<p>Business Federal Employer ID. No.: Enter your Federal Identification Number. If the business is a sole proprietorship with no employees and is not required to have a Federal Identification Number, the owner's Social Security Number may be entered instead of the Federal Identification Number.</p>
9.	<p>Business Phone Number: Telephone number of the person that can be reached concerning information about your license and reports.</p>
10.	<p>Major Source of Business Income: (Optional) Indicate main business activity.</p>
11.	<p>“X” Type of Organization: Indicate which type of ownership best describes your business.</p>
12-13.	<p>Identify Owner, Partners or Corporate Officers: Identify owner if individual ownership, partners if a partnership, or officers if a corporation. Include social security number, name, address, and telephone number of each person listed.</p>
14	<p>Do you maintain bulk storage in Montana?: Indicate whether or not you have tax-free bulk storage in Montana.</p>
15.	<p>Other States where Bulk Fuel is Maintained: List all states where you have tax-free bulk fuel storage.</p>
16.	<p>The Jurisdictions in which you operate: Mark with an “X” each jurisdiction in which you intend to operate your vehicle. Mark the ALL blocks if you will be operating in the jurisdictions listed.</p>
17.	<p>Number of Vehicles Requiring Fuel Decals: Indicate number IFTA-qualified vehicles requiring decals. You will be sent two 2 decals per vehicle. Money must accompany application.</p>
18.	<p>Select one of the following that best reflects your principal usage of motor fuel in Montana: Check the box that best reflects your principle use of motor fuel.</p>
19.	<p>List the number of each type of equipment in which you use motor fuel in Montana: Indicate number of each type of motor vehicle.</p>

By cooperative agreement, the Montana Department of Transportation exchanges information with other tax collecting agencies.
Alternative accessible formats of this document will be provided upon request.

General Instructions

File the Return and Tax Payment in U.S. Funds.

Each IFTA licensee shall file an IFTA tax return with this office on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The Postal Service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return.

Each return or a copy of a return must have an original signature.

Line 1, 2 and 3: These three lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Gasohol and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operation using these fuels in another IFTA state which taxes that type of fuel. This information is indicated on the enclosed tax rate chart.

- Column I:** Enter the total miles traveled by all vehicles which are over 26,000 lbs. Gross vehicle weight and are licensed under IFTA.
Column II: Enter total gallons of fuel placed in IFTA vehicles.
Column III: Divide column I by Column II (round to 2 decimal places 0.00).

Line 4: *Important* – If you did not travel during this quarter, write **None** in column d.

Line 5: *Fuel Tax Computation.* Use a separate line for each fuel type for each IFTA member jurisdiction. *Important:* use the correct tax rate and average miles per gallon for the fuel type being reported. *Surcharges* are to be computed on the taxable gallons (column f). Use the line directly under the fuel tax computation for each jurisdiction to calculate a surcharge.

- Column a:** Enter jurisdiction abbreviation. MT is entered on the first line. See tax rate table for other jurisdiction abbreviations.
Column b: Enter type of fuel (D=Diesel, G=Gasoline, P=Propane, GH=Gasohol, and NG=Natural Gas).
Column c: Enter the tax rate for the fuel type. See enclosed tax rate table.
Column d: Enter the total miles traveled in the jurisdiction.
Column e: Enter the taxable miles traveled for each jurisdiction>
*NOTE: This entry will be the same as Column d unless there was off-highway mileage (private or Forest Service Property) or fuel tax trip permits were purchased in the state. If fuel tax trip permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column. See your manual for further information on off-highway mileage.
Column f: Divide Column e by the average miles per gallon from Column III, line 1, 2 or 3 of the return.
Column g: Enter gallons purchased during this reporting period on which fuel taxes have been paid. Exclude gallons purchased while operating under fuel tax permits. Purchases must be supported by invoices from the vendor. Retain these for your records.
Column h: Subtract Column g from Column f and enter tax due. If Column g is larger than f, enter *figure in brackets*, e.g. (2,180).
Column i: Multiply Column h by the fuel tax rate in Column c. If amount is for credit due, enter figure in brackets, e.g. (56.80).
Column j: If Column i is greater than zero and the return is being filed late, enter the interest due calculated by multiplying column I by the 1% per month or fraction thereof.
Column k: Add Column i to Column j.

Other Jurisdictions are Alaska, Mexico, Northwest Territories and Yukon Territories.

Line 6: If a return is late, enter ten percent (10%) of the total of Column i or \$50.00, whichever is greater. Penalty is due for all late returns, even if the return shows a credit or no miles traveled.

Line 7: enter account balance from previous reporting period. If your previous return has a credit balance and you requested a refund, do not claim it here.

Line 8: Add 6 and 7 to the total line in Column k.

Credit Refund: - A listing of all states tax paid fuel purchased must be submitted on the MF92CR along with a written request before a refund or credit can be allowed.

Cancel IFTA License Box – Place an “X” in this box to request cancellation of your IFTA License. Attach your license to the return with written statement giving last date of operation and attesting that all Montana IFTA decals were removed from power units.

Sign and Date the Report – Return must be signed in original to be considered properly filed. Submit original return and make a copy for your records.

For Assistance – Contact 406-444-3832, TTY: 406-444-7696.

Records – Licensee shall maintain records to substantiate information reported on the quarterly tax return for a period of four years from the date of filing.

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other collecting agencies.
Alternative accessible formats of this document will be provided on request.

<i>If You Have Bulk Storage</i> <i>This summary must be filled out for all jurisdictions</i>		Tax Paid
1)	Beginning Inventory:	
2)	Received into storage:	
3)	Ending inventory:	
4)	Total fuel dispensed (1+2 less 3):	
5)	Total fuel dispensed into IFTA vehicles:	
6)	Total fuel dispensed into Other Vehicles:	
7)	Total fuel dispensed into equipment:	

P.O. Box 5895
Helena, MT 59604-5895
Phone: (406) 444-3832 FAX: (406) 444-5411 TTY: (406) 444-7696
www.mdt.state.mt.us

Do Not Write in This Space

Processor:	Date:
Enterer:	Date:
Pre-Approver:	Date:
Approver:	Date:
Postmark Date:	

Name:			Occupation:
Address 1:			FEIN #:
Address 2:			IFTA License #:
City:	State:	Zip Code:	Phone Number:

Tax Rates: Diesel = 0.2775

Gasoline = 0.27

Gasohol = 0.27

Instructions on Back

[illegible]

I declare, under penalties of perjury, that this return (including any schedules) has been examined by me and to the best of my knowledge and belief is true and complete.
Report must be signed in original to be considered properly filed.

MF92

Revised 01/99

Signature

Title

Date _____

Phone

Instructions

1. Request on “Montana” purchases only.
2. All invoices must be marked by dealer as reefer fuel.
3. Original invoice must be submitted with this form.
4. IFTA license # refers to users from other IFTA states.
5. Montana license refers to users from MONTANA only.
6. Refund may be filed at any time during the year and as often as you like, provided the invoices are within thirty-six (36) months of date of purchase, based on the postmarked date the refund is submitted.

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.
Alternative accessible formats of this document will be provided on request.

**USE THIS FORM ONLY TO ORDER ADDITIONAL
DECALS AFTER DOING YOUR RENEWAL**

Additional IFTA Decals - Order Form

Registrant Name: _____

Trade Name: _____

Federal ID # _____

Montana Fuel (IFTA) License Number _____

Numbers of IFTA Qualified Vehicles _____ X \$2.00 = \$ _____

Please list information below for each vehicle requiring additional decals **that are not under the apportioned licensing program (IRP):**

PLATE NUMBER

VIN #

YEAR MAKE

(Please copy this sheet for additional vehicles.)

Please make remittance payable to the State of Montana

DECALS MUST BE PAID FOR BEFORE THEY WILL BE SENT TO YOU.

Authorized Signature

Date

**Montana Department of Transportation
Motor Carrier Services Division
P.O. Box 4639
Helena, MT 59604-4639
(406) 444-7638**



Montana Department of Transportation
Motor Carrier Services Division
PO Box 4639
Helena MT 59604-4639
(406) 444-6130

Do Not Write in this Space

Current Renewal Year
(2004 Year)

International Fuel Tax Agreement (IFTA) Renewal Application

USDOT# Required _____

Please correct or complete any incorrect or incomplete information.

Current Name and Mailing Address

Do Not Write in This Space

MT License #:

IFTA License #:

1. Trade Name (DBA)

2. Address Line 1

3. Address Line 2

4. City, State, ZIP

Physical Address (if different from mailing address)

5. Address Line 1

6. Address Line 2

7. City, State, ZIP

Business Federal Employer ID No.

Business Phone Number

Major Source of Business Income (optional)

'X' Type of Organization

- ☐ Individual
☐ Partnership
☐ Corporation
☐ LLC
☐ LLP
☐ Other

Identify Owners, Partners, or Corporate Officers

Social Security #

Name and Address

Do you maintain bulk storage in Montana?

☐ Yes☐ No

List Other States Where Bulk Fuel is Maintained:

The Jurisdictions in which you operate: ('X' all that apply)

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> AB – Alberta | <input type="checkbox"/> KS – Kansas | <input type="checkbox"/> NV – Nevada | <input type="checkbox"/> RI – Rhode Island |
| <input type="checkbox"/> AL – Alabama | <input type="checkbox"/> KY – Kentucky | <input type="checkbox"/> NH – New Hampshire | <input type="checkbox"/> SC – South Carolina |
| <input type="checkbox"/> AZ – Arizona | <input type="checkbox"/> LA – Louisiana | <input type="checkbox"/> NJ – New Jersey | <input type="checkbox"/> SK – Saskatchewan |
| <input type="checkbox"/> BC – British Columbia | <input type="checkbox"/> ME – Maine | <input type="checkbox"/> NM – New Mexico | <input type="checkbox"/> SD – South Dakota |
| <input type="checkbox"/> AR – Arkansas | <input type="checkbox"/> MD – Maryland | <input type="checkbox"/> NY – New York | <input type="checkbox"/> TN – Tennessee |
| <input type="checkbox"/> CA – California | <input type="checkbox"/> MA – Massachusetts | <input type="checkbox"/> NC – North Carolina | <input type="checkbox"/> TX – Texas |
| <input type="checkbox"/> CO – Colorado | <input type="checkbox"/> MI – Michigan | <input type="checkbox"/> ND – North Dakota | <input type="checkbox"/> UT – Utah |
| <input type="checkbox"/> CT – Connecticut | <input type="checkbox"/> MN – Minnesota | <input type="checkbox"/> NS – Nova Scotia | <input type="checkbox"/> VA – Virginia |
| <input type="checkbox"/> DE – Delaware | <input type="checkbox"/> MS – Mississippi | <input type="checkbox"/> OH – Ohio | <input type="checkbox"/> VT – Vermont |
| <input type="checkbox"/> HI – Hawaii | <input type="checkbox"/> MT – Montana | <input type="checkbox"/> OK – Oklahoma | <input type="checkbox"/> WA – Washington |
| <input type="checkbox"/> IL – Illinois | <input type="checkbox"/> NE – Nebraska | <input type="checkbox"/> ON – Ontario | <input type="checkbox"/> WV – West Virginia |
| <input type="checkbox"/> IN – Indiana | <input type="checkbox"/> NE – Nebraska | <input type="checkbox"/> OR – Oregon | <input type="checkbox"/> WI – Wisconsin |
| <input type="checkbox"/> IA – Iowa | <input type="checkbox"/> NL – Newfoundland | <input type="checkbox"/> PA – Pennsylvania | <input type="checkbox"/> WY – Wyoming |
| | | <input type="checkbox"/> PE – Prince Edward Isl. | <input type="checkbox"/> ALL – All Jurisdictions |

Fuel Decals for IFTA Units – Decal Fees must be sent with this renewal.

Number of vehicles requiring fuel decals

= \$

I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax agreement and Montana State Statutes. I Further agree that Montana may withhold any refunds due me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member state. I also understand that failure to comply with these provisions shall be grounds for revocation of my fuel tax license(s).

Authorized Signature

Date

See Reverse for Instructions

Reverse Must be Completed

Title

<p>Select one of the following that reflects your principal usage of motor fuel in Montana:</p> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Trucking <input type="checkbox"/> Farming <input type="checkbox"/> Logging <input type="checkbox"/> Busing <input type="checkbox"/> Mining </div> <div> <input type="checkbox"/> Drilling <input type="checkbox"/> Seismograph <input type="checkbox"/> Construction – Public Road <input type="checkbox"/> Construction – Other <input type="checkbox"/> Other _____ </div> </div>	<p>List the number of each type of equipment in which you use motor fuel in Montana:</p> <div style="margin-left: 40px;"> <p>_____ Semi Tractors</p> <p>_____ Trucks – 1 Ton or More</p> <p>_____ Pickup Trucks, Cars</p> <p>_____ Buses</p> <p>_____ Backhoes</p> <p>_____ Heavy Equipment</p> <p>_____ Other: _____</p> </div>
---	--

Instructions

Return Date:	<p>As soon as possible. Please allow a minimum of 2 weeks for processing. Your license to operate will be cancelled if not renewed prior to March 1. This is the ONLY notice you will receive.</p> <p>Following the March 1 deadline, all existing accounts that have not renewed must be reissued. No renewal applications will be accepted after March 1.</p>
Effective Date:	<p>Upon receipt, you will receive one license which must be photocopied by you and a copy placed into each of your vehicles by March 1.</p>
Compliance:	<p>Applicant agrees to keep a complete record of all special fuel used and mileage information, as required by the Department of Transportation, and the records may be examined at any time during the business hours by a representative of the Department.</p>

By cooperative agreement, the Montana Department of Transportation exchanges information with other tax collecting agencies.
Alternative accessible formats of this document will be provided upon request

IFTA Definitions

Applicant:

A person in whose name the application for licensing is filed. The application is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the IFTA agreement.

Base Jurisdiction:

The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes, where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available, and where some mileage is accrued by qualified motor vehicles within the fleet.

The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

Cancellation:

The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

Commissioner:

The official designated by the jurisdiction to be responsible for the administration of this agreement.

Exempt Miles:

Montana exempts fuel from tax when your vehicle (s):

- 1) Operate under a temporary fuel trip permit, or
- 2) Operate on private/ or forest service roads.

Fleet:

One or more vehicles.

Total Distance:

All miles/kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles/kilometers are considered taxable or nontaxable by a jurisdiction.

In-Jurisdiction Distance:

The total number of miles/kilometers operated by a licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction distance does not include miles/kilometers operated on a fuel tax trip permit or miles exempted from fuel taxation by a jurisdiction.

Jurisdiction:

A State of the United States, the District of Columbia, or a Province or Territory of Canada.

Licensee:

A person who holds an un-cancelled IFTA license issued by the base jurisdiction.

Motor Fuels:

All fuels used for the generation of power for propulsion of qualified motor vehicles.

Person:

An individual, corporation, partnership, association, trust or other entity.

Qualified Motor Vehicle:

A motor vehicle used, designed or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

Does not include recreational vehicles.

Recreational Vehicle:

Vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Registration:

The qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration card or temporary registration containing owner and vehicle data.

Reporting Period:

A period of time consistent with the calendar quarterly periods of January 1 - March 31, April 1 - June 30, July 1 - September 30 and October 1 - December 31.

Revocation:

The withdrawal of license and privileges by the licensing jurisdiction.

Suspension:

The temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Gross Vehicle Weight:

The maximum weight of the loaded vehicle or combination of vehicles during the registration period.

Audit:

A physical examination of the records and source documents supporting the licensee's reports.

IFTA Communication List

ALABAMA

Alabama Department of Revenue
Motor Vehicle Division IFTA Section
P.O. Box 327570
Montgomery, AL 36132-7570
Tel: (334) 353-7839

ALBERTA

Sir Frederick W. Haultain Building
9811 – 109 Street
Edmonton, AB, Canada T5K 2L5
Tel: (780) 427-9421

ARIZONA

Department of Transportation
Motor Vehicle Division
Motor Carrier Services
1801 W. Jefferson, Mail Drop 527M
Phoenix, AZ 85007
Tel: (602) 712-6775

ARKANSAS

Office of Motor Vehicles
IFTA Section
P.O. Box 1752
Little Rock, AR 72203-1752
Tel: (501) 682-4811

BRITISH COLUMBIA

Consumer Taxation Branch
P.O. Box 9442 Stn. Prov. Govt.
Victoria, BC, Canada V8W 9V4
Tel: (250) 387-0635

CALIFORNIA

California State Board of Equalization
P.O. Box 942879 MIC: 65
Sacramento, CA 94279-0065
Tel: (916) 324-2163

COLORADO

Colorado Department of Revenue
Services Section, Suite 114
Motor Carrier Services Division
Denver, CO 80261-0016
Tel: (303) 205-5602

CONNECTICUT

Connecticut Department of Revenue Services
25 Sigourney Street
Hartford, CT 06106
Tel: (860) 541-3222

DELAWARE

Motor Fuel Tax Administration
Motor Carrier Services Section
P.O. Drawer E
Dover, DE 19903
Tel: (302) 744-2702

FLORIDA

Department of Highway Safety & Motor Vehicles
2900 Apalachee Parkway, Rm. A-110
Tallahassee, FL 32399
Tel: (850) 921-0931

GEORGIA

Georgia Department of Revenue
Motor Fuel Tax Unit
421 Trinity, Washington Building
Atlanta, GA 30334
Tel: (404) 656-4053

IDAHO

Idaho Tax Commission
P.O. Box 36
Boise, ID 83722-0036
Tel: (208) 334-8692

ILLINOIS

Motor Fuel Use Tax Section
Illinois Department of Revenue
Motor Fuel Tax Division
P.O. Box 19477
Springfield, IL 62794-9477
Tel: (217) 785-6493

INDIANA

Motor Carrier Services Division -IFTA Section
5252 Decatur Boulevard, Suite R
Indianapolis, IN 46241
Tel: (317) 615-7345

IOWA

Iowa Department of Transportation
Office of Motor Carrier Services
P.O. Box 10382
Des Moines, IA 50306-0382
Tel: (515) 237-3224

KANSAS

Kansas Department of Revenue
Division of Taxation – Motor Fuel
P.O. Box 12001
Topeka, KS 66612-2001
Tel: (785) 291-3898

KENTUCKY

Department of Motor Vehicles
Motor Carrier Services
P.O. Box 2007
Frankfort, KY 40602
Tel: (502) 564-4540

LOUISIANA

Louisiana Department of Revenue
P.O. Box 3863
Baton Rouge, LA 70821
Tel: (225) 925-7656

MAINE

Commercial Vehicle Center
Bureau of Motor Vehicles
#29 State House Station
Augusta, ME 04333

MANITOBA

Manitoba Finance-Taxation Division
101-401 York Avenue
Winnipeg, MB, Canada R3C 0P8
Tel: (204) 945-0738

MARYLAND

Maryland Comptroller of the Treasury
Motor Fuel Tax Unit
P.O. Box 1751
Annapolis, MD 21404
Tel: (410) 799-4009

MASSACHUSETTS

Massachusetts Department of Revenue
P.O. Box 7027
Boston, MA 02204
Tel: (617) 887-5080

MINNESOTA

Minnesota Department of Public Safety
Driver & Vehicle Services
Prorate & IFTA
1110 Centre Point Curve, Suite 425
Mendota Heights, MN 55120
Tel: (651) 405-6161

MISSISSIPPI

Mississippi State Tax Commission
P.O. Box 1140
Jackson, MS 39215-1140
Tel: (601) 923-7150

MISSOURI

Missouri Highway Reciprocity Commission
P.O. Box 893
Jefferson City, MO 65105-0893
Tel: (573) 751-6433

MONTANA

Motor Carrier Services Division
Department of Transportation
P.O. Box 4639
Helena, MT 59604-4639
Tel: (406) 444-6130

NEBRASKA

Nebraska Department of Motor Vehicles
Motor Carrier Services Division
P.O. Box 98935
Lincoln, NE 68509-8935
Tel: (402) 471-4435

NEVADA

Nevada Department of Motor Vehicles
Motor Carrier Bureau
555 Wright Way
Carson City, NV 89711-0600
(775) 684-4711 Ext. 2

NEW BRUNSWICK

Department of Finance - Revenue Division
Accounting & Central Services Branch
670 King Street
P.O. Box 3000
Fredericton, NB, Canada E3B 5G5
Tel: (506) 453-8562

NEWFOUNDLAND

Tax Administration – Dept. of Finance
Confederation Building
Prince Philip Parkway
P.O. Box 8720
St. John's, NF, Canada A1B 4K1
Tel: (709) 729-6297

NEW HAMPSHIRE

Road Toll Bureau - Department of Safety
10 Hazen Drive
Concord, NH 03305
Tel: (603) 271-2311

NEW JERSEY

Division of Motor Vehicles
225 East State Street
P.O. Box 133
Trenton, NJ 08666-0133
Tel: (609) 633-9400

NEW MEXICO

Commercial Vehicle Bureau
Motor Vehicle Division
P.O. Box 1028
Santa Fe, NM 87504-1028
Tel: (505) 827-0392

NEW YORK

New York State Dept. of Taxation &
Finance
Registration Section – Highway Use Tax
Unit
Building #8
W.A. Harriman Campus
Albany, NY 12227
Tel: (800) 972-1233

NORTH CAROLINA

North Carolina Department of Revenue
Motor Fuels Tax Division
P.O. Box 25000
Raleigh, NC 27640-5000
Tel: (919) 733-3409

NORTH DAKOTA

Department of Transportation
Motor Vehicle Division – IFTA Section
608 East Boulevard Avenue
Bismarck, ND 58505-0780
Tel: (701) 328-2725

NOVA SCOTIA

Department of Business & Consumer Service
Provincial Tax Commission
P.O. Box 755
Halifax, NS, Canada B3J 2V4
Tel: (902) 424-2850

OHIO

Ohio Department of Taxation
Excise & Motor Fuel Tax Division
P.O. Box 530
Columbus, OH 43266-0030
Tel: (614) 466-3921

OKLAHOMA

Oklahoma Tax Commission
Motor Vehicle Division/IFTA
2501 North Lincoln Boulevard
Oklahoma City, OK 73194
Tel: (405) 521-3246

ONTARIO

Fuel Tax Administration Group
Motor Fuels & tobacco Tax Branch
Ministry of Finance
33 King Street West, 3rd Floor
Oshawa, Ontario, Canada L1H 8H9

OREGON

Oregon Department of Transportation
Motor Carrier Transportation Division
550 Capitol Street NE
Salem, OR 97301-2530
Tel: (503) 378-6699

PENNSYLVANIA

Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
Department 280646
Harrisburg, PA 17128-0646
Tel: (717) 783-9191

PRINCE EDWARD ISLAND

Department of the Provincial Treasury
Taxation & Property Records Division
P.O. Box 1330
Charlottetown, PE, Canada C1A 7N1
Tel: (902) 368-4171

QUEBEC

Service Cotisation-B (DGM)
3800, rue de Marly, secteur 3-2-1
Sainte-Foy, Quebec, Canada G1X 4A5
Tel: (418) 652-4382

RHODE ISLAND

Department of Administration
Division of Taxation-Excise Tax Section
One Capitol Hill
Providence, RI 02908
Tel: (401) 222-2950

SASKATCHEWAN

Saskatchewan Finance
Revenue Division
2350 Albert Street
Regina, SK, Canada S4P 4A6
Tel: (306) 787-7749

SOUTH CAROLINA

South Carolina Department of Public Safety
Motor Carrier Services Section/IFTA
P.O. Box 1498
Columbia, SC 29216-0027
Tel: (803) 737-6620

SOUTH DAKOTA

Department of Revenue
Prorate Licensing
445 East Capital Avenue
Pierre, SD 57501-3185
Tel: (605) 773-4111

TENNESSEE

Tennessee Department of Road Safety
1150 Menzler
Nashville, TN 37210
Tel: (615) 687-2274

TEXAS

Comptroller of Public Accounts – IFTA
LBJ State Office Building
111 East 17th Street
Austin, TX 78774
Tel: (512) 463-3849

UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
Tel: (801) 297-7790

VERMONT

Department of Motor Vehicles
120 State Street
Montpelier, VT 05603
Tel: (802) 828-2071

VIRGINIA

Department of Motor Vehicles
Motor Carrier Services
P.O. Box 27412
Richmond, VA 23269
Tel: (804) 367-1070

WASHINGTON

Fuel Tax Services
2424 Bristol Court SW
P.O. Box 9228
Olympia, WA 98507-9228
Tel: (360) 664-1811

WEST VIRGINIA

West Virginia Department of Motor
Vehicles

Commercial Vehicle Section

Fuel Tax Unit

P.O. Box 532

Charleston, WV 25322

Tel: (304) 558-0678

WISCONSIN

Wisconsin Department of Transportation

P.O. Box 7979

Madison, WI 53707-7979

Tel: (608) 267-4382

WYOMING

Motor Vehicle Services

ATTN: IFTA

5300 Bishop Blvd

Cheyenne, WY 82009-3340

Tel: (307) 777-4829

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